

The Uniform
CPA Examination

CANDIDATE BULLETIN

INFORMATION FOR APPLICANTS

December 2008



UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

© 2008 NASBA, AICPA, and Prometric. All rights reserved.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

PREFACE

This bulletin is intended for individuals who plan to take the Uniform Certified Public Accountant (CPA) Examination. The examination is offered on computer at a network of test centers across the United States and its territories.

Successful completion of the examination is one of the requirements for licensure by the 55 states and territories (jurisdictions) of the United States. In order to take the examination, you must be declared eligible by one of the jurisdictions. Each jurisdiction sets its own requirements for education, examination and experience.

Since 1917, the Uniform CPA Examination has proven to be a highly valid and reliable measure of candidate abilities. This focus on quality has made it possible for all United States jurisdictions to rely on the results in determining who is competent to practice public accounting in order to protect the public.

This brochure contains important information. Do not discard before receiving your examination results. Visit www.cpa-exam.org to download additional copies of this document.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

TABLE OF CONTENTS

PREFACE.....	i
INTRODUCTION.....	1
Certified Public Accountant	1
Examination Partners	1
Examination Process	2
STEP 1: Apply to Take the Examination.....	3
The Application Process	3
Pay Application and Examination Fees.....	4
STEP 2: Receive your Notice to Schedule.....	5
Sample Notice to Schedule	6
STEP 3: Schedule your Examination	7
Testing Windows.....	7
Schedule Early.....	7
Testing Centers	8
Schedule Your Examination Appointments	8
Changes to Your Appointments	11
Test Center Closings	13
STEP 4: Take Your Examination	13
Arrive Early	13
Personal Identification.....	13
At the Test Center.....	15
Time Allotted to Take the Examination.....	15
Test Center Regulations	16
Breaks	16
Examination Confidentiality and Break Policy.....	17
Candidate Misconduct, Cheating, Copyright Infringement.....	17
Grounds for Dismissal	19
Reporting Examination Concerns	19
STEP 5: Receive your Score(s)	20
The Score Review and Appeal Processes	20
Retaking the Examination.....	22
Examination Content.....	22
Preparation for the Examination	22
Examination Length and Formats.....	22
Examination Specifications.....	24
Effective Date of Pronouncements.....	25
Sample Question Types.....	25
Scoring the Examination	25
Additional Information	27

INTRODUCTION

Certified Public Accountant

The Certified Public Accountant (CPA) credential is a license issued by one of the 55 states or territories of the United States that authorizes the holder to practice as a certified public accountant in that jurisdiction. Licensing of CPAs helps to protect the public interest because only those individuals who have met prescribed requirements are permitted to hold themselves out to the public as certified public accountants. One component of the licensing requirement designed to ensure only qualified individuals become licensed as CPAs is the Uniform CPA Examination.

Examination Partners

The 55 Jurisdictions: The CPA license is issued at the jurisdiction level. To become a CPA, you must be declared eligible for the examination, and subsequently licensed, by the board of accountancy in one of the 55 US jurisdictions. The United States Constitution grants each state or territory the power to regulate the practice of the professions within that jurisdiction's borders. In most jurisdictions, these powers are carried out by a "board of accountancy." These boards of accountancy are made up of appointed individuals and staff (many of whom are CPAs) who are charged with the responsibility of carrying out the laws promulgated by the legislatures and providing an appropriate examination for licensure. The board of accountancy is an administrative agency that handles the day-to-day operations relative to regulating the practice of accountancy including activities involved with entry into the profession. In some cases, the board of accountancy contracts out certain examination-related tasks such as the review of applications and collection of examination fees¹.

The National Association of State Boards of Accountancy (NASBA): The 55 United States and territorial boards of accountancy are the members of NASBA. NASBA exists to serve its members by providing numerous services that encourage common understanding and practices to promote uniformity across the country to facilitate interstate practice. NASBA takes on the role of a central clearinghouse where all jurisdictions submit information on eligible candidates and from which all jurisdictions receive advisory scores and other examination data.

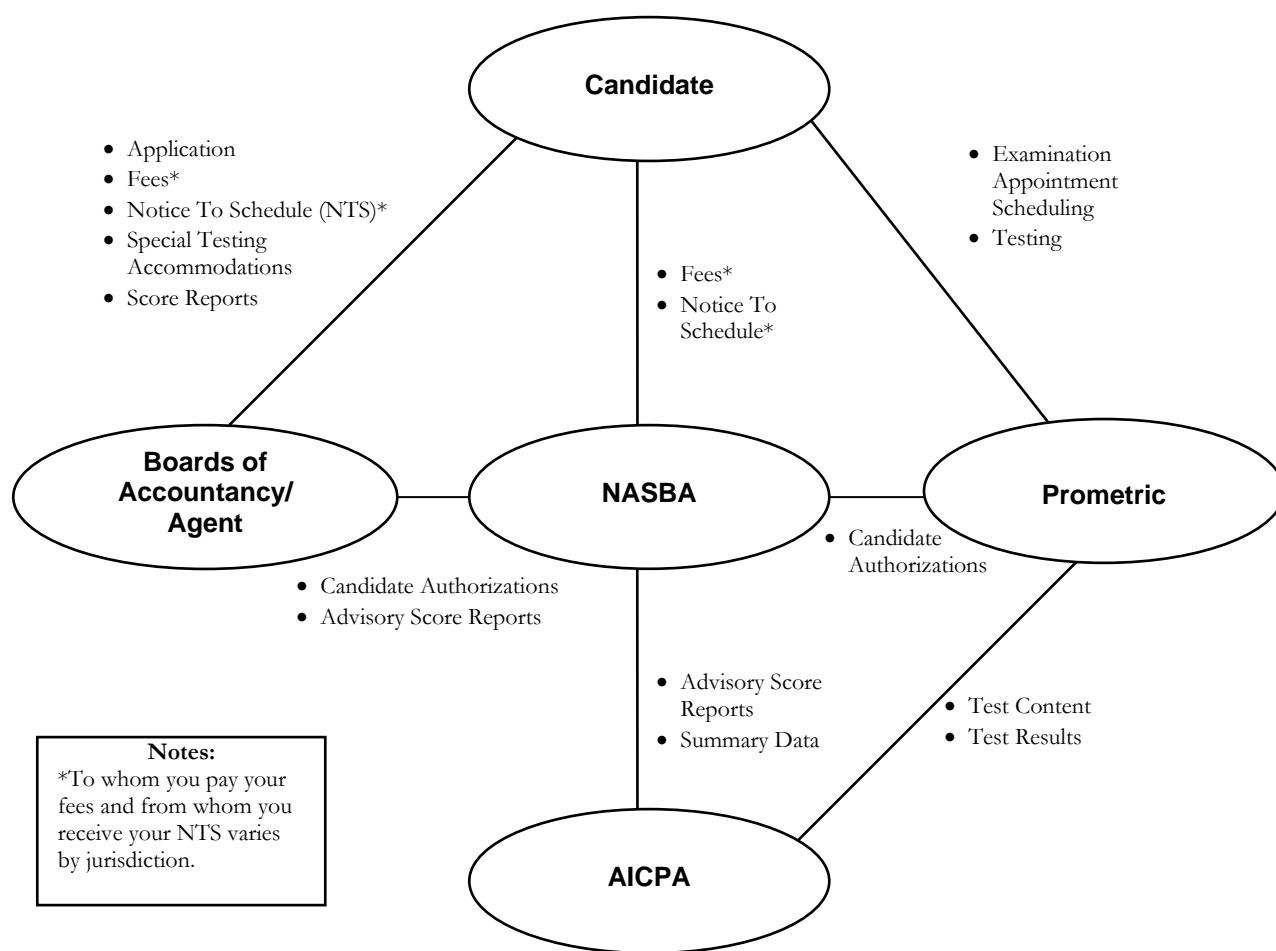
The American Institute of Certified Public Accountants (AICPA): The AICPA is the largest national, professional organization for CPAs. The AICPA provides members with the resources, information and leadership that will enable them to provide valuable services, in the highest professional manner, to benefit the public as well as employers and clients. For the Uniform CPA Examination, the AICPA determines the content of the examination, prepares the examination questions, determines the method of scoring, prepares advisory scores and conducts statistical analyses of examination results.

Prometric: The global leader in technology-enabled testing and assessment services for information technology certification, academic admissions and professional licensure and certifications. Prometric operates a network of computer-based test centers around the world. Among its many clients are the professional licensure examinations for physicians, architects and pharmacists, as well as educational examinations such as the Graduate Record Examination (GRE).

Along with you, the candidate, the relationships among the partners in the process may be illustrated as shown below.

¹ If you are a candidate in a jurisdiction that contracts out aspects of the examination process, your board of accountancy will inform you which entity to contact.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN



Examination Process

Taking the examination involves a series of steps. While each board of accountancy has the right to develop its own laws and regulations, and there are variances in this process from state to state, the basic process may be explained as:

1. Apply to take the Examination (request, complete, and submit an application)
2. Payment of Examination Fees
3. Candidates are required to review the tutorial and sample tests
4. Receive your Notice to Schedule
5. Schedule your Examination
6. Take your Examination(s)
7. Receive your Score Report(s)

There are numerous details that make up each step, and these are explained in the remaining sections of this bulletin. Aside from the basic process, be sure you know your board of accountancy's specific requirements for each step in the process. If you have not already received them, you may receive your jurisdiction's requirements by calling the board of accountancy or by visiting its Web site. A list of the boards of accountancy and their contact information may be found on NASBA's Web site at www.nasba.org. Individual board of accountancy requirements can be found either on the board's Web site or on NASBA's

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Web site at www.nasba.org. You will also find important information on the Uniform CPA Examination Web site at www.cpa-exam.org. It is strongly recommended that you visit these Web sites and familiarize yourself thoroughly with the information provided.

STEP 1: APPLY TO TAKE THE EXAMINATION

Specific requirements for becoming a CPA, as well as the rights and obligations of a licensed CPA, are set forth in the laws and regulations of the 55 United States jurisdictions. A general summary of CPA licensure requirements by jurisdiction may be found on NASBA's Web site at www.nasba.org.

The Application Process

Contact your board of accountancy or its designated agent to receive an application form. You must complete an application each time you want to take one or more sections of the examination. Complete the forms and submit them, along with any required documentation and fees, to the appropriate address. Once your application has been evaluated, you will be contacted by your board of accountancy or its designated agent.

Important: The name on your application must appear exactly the same as it appears on the identification you plan to take to the testing center.

When you submit your application you may also be required to submit some or all of the application and examination fees. Because the rules vary by jurisdiction, follow the information provided to you by your board of accountancy, or its designated agent, when paying the fees associated with the examination. Be sure you follow the most recent instructions supplied by your board or its designated agent.

International Applicants

Applicants from countries other than the U.S. must follow the same basic steps as U.S. applicants. This means they must select the jurisdictions in which they wish to qualify and file an application with the board of accountancy (or its designated agent) in that jurisdiction. Any special instructions for candidates who have completed their education outside the U.S. are included in the board of accountancy requirements.

Call CPA Examination Services at 800-CPA-EXAM if you are applying to:

Alaska, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Indiana, Iowa, Kansas, Louisiana, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Tennessee, Utah, Vermont, or Wisconsin.

Call the board of accountancy directly if you are applying to:

Alabama, Arizona, Arkansas, California, District of Columbia, Guam, Idaho, Illinois, Kentucky, Maryland, Mississippi, Nevada, North Carolina, North Dakota, Oklahoma, Oregon, South Dakota, Texas, U.S. Virgin Islands, Virginia, West Virginia, or Wyoming.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Call Castle Worldwide at 800-655-4845 if you are applying to:

Washington

For jurisdiction-specific requirements, be sure that you follow the requirements of your board of accountancy. You are ultimately responsible for following the rules and completing all sections of the examination within the timeframe and according to the rules adopted by your board of accountancy.

Pay Application and Examination Fees

Taking the examination involves two categories of required fees that are to be paid either to your board of accountancy or to NASBA. The required sections are as follows:

- | | |
|------------------|---|
| Application Fee: | This fee is established by and paid to your board of accountancy or its designated agent |
| Examination Fee: | The amount of this fee depends on the section of the examination and is paid either to your board of accountancy, its designated agent or to NASBA. Examination fees are established by boards of accountancy, NASBA, the AICPA and Prometric. The examination sections are as follows: |
- Auditing and Attestation (AUD) – 4.5 hours
 - Business Environment and Concepts (BEC) – 2.5 hours
 - Financial Accounting and Reporting (FAR) – 4 hours
 - Regulation (REG) – 3 hours

When you submit your application, you may be required to submit some or all of the application and examination fees. Because the rules vary by jurisdiction, follow the information provided to you by your board of accountancy or its designated agent when paying the fees associated with the examination. Keep in mind, the length of time to complete the application process will vary depending on the jurisdiction to which you are applying. In some situations it can take 4 – 6 weeks to complete the process. (The application processing time for re-examination applicants is shorter than for initial applicants.)

In some cases, boards of accountancy will collect the application and examination fees. In this situation:

- You are required to pay your board of accountancy or its designated agent all fees associated with the examination at the time that you apply. The fees you pay include an application fee charged by the board of accountancy and the examination fees. Each time you apply to take one or more sections of the examination, pay all fees directly to the board of accountancy or its designated agent. Once your application has been received, you may not be able to change the requested sections of the examination and you may be charged an additional fee for any changes.
- You may be required to pay your board of accountancy or its designated agent an additional fee for a background check.
- After your board of accountancy or its designated agent has accepted your application and fees, it will notify NASBA which sections of the examination you are eligible to take.
- Your board of accountancy or its designated agent will inform you of the application processing time and when to expect your Notice to Schedule (NTS).

In other cases, the board of accountancy or its designated agent will collect only the application fee, and you will pay the examination fees separately to NASBA. In this situation:

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

- You are required to pay your board of accountancy or its designated agent only the application fee at the time that you apply. Each time you apply to take one or more sections of the examination, you will pay the application fee to the board of accountancy.
- After your board of accountancy has accepted your application and fee, it will notify NASBA as to which sections of the examination you are eligible to take. NASBA will then send you the appropriate payment coupon.
- The payment coupon will provide you with instructions on how to pay the examination fees. You may pay by mailing a check to NASBA; by using a credit card via NASBA's Web site at www.nasba.org; or, by calling NASBA at 866-MY-NASBA (866-696-2722) and using a credit card.
- You should receive your NTS within 1-2 business days of paying your examination fee, if you have selected e-mail or fax as the method of contact. If you selected regular mail as the method of contact, you should receive the NTS within 7-10 business days. If you do not receive your NTS, call a NASBA candidate service representative at 866-MY-NASBA (866-696-2722). You will not be able to schedule an examination appointment or take the examination without a valid NTS.

Important: If you reschedule an appointment, there may be additional fees (see page 11). Because application and examination fees are generally not refundable, you should not apply to sit for a section of the examination until you are ready to take it (See "Refunds" on page 11.)

STEP 2: RECEIVE YOUR NOTICE TO SCHEDULE

Once your application has been processed, you have been determined to be eligible to take one or more sections of the Uniform CPA Examination and you have paid all fees, you will receive a Notice to Schedule (NTS) from NASBA. One NTS will be sent to you listing the section(s) of the examination that you are approved to take so you may now contact Prometric and begin the scheduling process. **When you receive the NTS, verify that all information is correct. Be certain that the name appearing on the NTS matches EXACTLY the name on the identification documents that you will use during check-in at the testing center. IF THE INFORMATION IS INCORRECT OR THE ID AND NTS DO NOT MATCH, IMMEDIATELY CONTACT YOUR BOARD OF ACCOUNTANCY OR ITS DESIGNATED AGENT TO REQUEST A CORRECTION.**

YOU MUST BRING YOUR NOTICE TO SCHEDULE (NTS) WITH YOU TO THE EXAMINATION.

Your NTS contains an "examination password" that you will enter on the computer as a part of the log-in process. Be sure to take the correct NTS with you. You will not be admitted into the test center without the NTS and you will forfeit all examination fees for that section. In addition, **you will not be allowed to enter the testing center if the name on the identification that you present does not exactly match the name on the NTS.**

When you applied to take the examination, you were asked to identify your preferred method for receipt of the NTS either via the United States Postal Service, fax or e-mail. If you did not specify a preferred method, your NTS will be mailed to you.

Boards of accountancy will set a time period for which an NTS is valid (generally six months during which you must schedule and take the examination section[s]) after which it will expire and all fees will be forfeited. **It is strongly suggested that you not apply for a section of the examination until you are ready to take it. If you do not take all sections for which you registered before the NTS expires, you will not be able to extend it or receive a refund of any of the fees you have paid.**

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Sample Notice to Schedule



The Uniform
CPA Examination

Notice To Schedule (NTS)

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

You have been approved by Accountancy Board of Ohio to take the following CPA Examination section(s):

CHRIS MAYS
150 4TH AVE NORTH
SUITE 700
NASHVILLE, TN 37219

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	603811	603811	05/28/08	11/28/08
BEC	603812	603812	05/28/08	11/28/08
FAR	603813	603813	05/28/08	11/28/08
REG	603814	603814	05/28/08	11/28/08

Passport Name:

Check the accuracy of your name: The same version of your name must appear on your application, this Notice to Schedule (NTS), and on the identification (ID) you present at the testing center. If your name on this Notice is not correct, contact your state board of accountancy or its designee at least 10 days before your test appointment.

Schedule your exam: We recommend you schedule your exam within **5-7 days** of receipt of this Notice. Use the online scheduler at www.prometric.com/cpa, or call the Customer Service Call Center at 800-580-9648.

Take the Exam Tutorial and Sample Test: at www.cpa-exam.org to review features unique to this exam. Candidates are encouraged to review the tutorial to become familiar with the functionality of the examination.

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

- Take this NTS, along with two forms of identification, to the test center. **You will not be allowed to take the exam if you do not have this NTS and acceptable identification (ID) with you!**
- All Uniform CPA Examination candidates are advised to read the Candidate Bulletin available at www.nasba.org
- Arrive at the test center at least 30 minutes before your appointment. A digital photo will be taken as part of the check-in procedures. Late arrivals may not be able to take the exam.
- Effective January 1, 2008 the test center check-in procedure for CPA candidates will include biometric identification requirements. Your ID will be scanned and swiped in a magnetic strip and barcode reader and biometrics will be used to capture your finger print to increase security and identity validation.
- Be aware that once you enter your password to start the exam, you have limited time to read and respond to the introductory screens. If that time is exceeded, the exam will automatically terminate and it will not be possible to restart the exam.
- During the exam you may only take a break during scheduled break times (i.e., from the time you end one examination section testlet until you begin the next testlet). The exam clock continues to run during breaks.

To reschedule or cancel a test appointment: You may reschedule or cancel at www.prometric.com/cpa or by contacting the Customer Service Call Center. If you reschedule fewer than 30 business days before your appointment, you will incur a rescheduling fee. No cancellations are allowed 24 hours or less from your appointment time.

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

Updated: Dec 2007 (NTS)

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

All jurisdictions have established a six-month NTS validation period, except for the following jurisdictions:

Texas	90 days
California	9 months
Louisiana	9 months
Utah	9 months
North Dakota	12 months
South Dakota	12 months
Virginia	12 months

PLEASE NOTE: The Notice To Schedule is valid for one testing event or until the expiration date, whichever is first exhausted for each examination section.

Once a Notice to Schedule has expired, you may need to submit a new application, including application and testing fees. Fees submitted for an expired Notice to Schedule cannot be applied to future examinations.

You cannot have more than one open Notice to Schedule for the same section. You must receive the score or allow the NTS to expire before you can apply for the same section again and receive a new NTS for that section.

STEP 3: SCHEDULE YOUR EXAMINATION

Testing Windows

The computer-based Uniform CPA Examination is offered the first two months of each calendar quarter. These months of testing are known as the “testing windows”:

- January 1 – February 28 (or 29)
- April 1 – May 31
- July 1 – August 31
- October 1– November 30

The examination is not given during the third month of each calendar quarter to allow for systems and databank maintenance. It is important that you plan accordingly; it is your responsibility to schedule the remaining unpassed sections of the examination so you do not lose credit for previously passed sections.

You can take any or all sections of the examination during any testing window and in any order. However, you may not take the same section more than once during any one testing window.

Schedule Early

You should schedule your examination appointments as soon as possible after you receive your NTS. You must schedule your examination appointment at least five days in advance of the test date. To increase the likelihood that you will receive first choice of date, time and location, you should schedule at least 45 days before the desired test date(s). You must take each examination section within the time period for which an

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

NTS is valid (before it expires). Your board of accountancy, NASBA and Prometric are not responsible if you cannot schedule an appointment before a deadline expires in your jurisdiction.

Testing Centers

You will be allowed to take the examination at any one of the authorized Prometric test centers in the United States, whether or not the test center is located within the borders of the jurisdiction where you are seeking your initial license². The most current list of test centers may be found on the Prometric Web site at www.prometric.com/cpa.

Schedule Your Examination Appointments

For most candidates³, there are two ways to make an appointment for each section of the examination.

Before you begin the scheduling process, have your first, second and third choice of dates and times planned for each section.

No appointments may be made for any section of the examination fewer than five days in advance of the desired test date. For example, if you call or use the Internet on Monday to schedule an appointment, the first available date will be Saturday of the same week. **Walk-in appointments are not permitted.** Please note that candidates with special testing accommodations must schedule at least 10 days in advance of the desired test date (See “For Pre-approved Special Testing Accommodations” on page 11 for additional information).

These are your two options for scheduling:

1. Visit www.prometric.com/cpa on the Internet

You will find that the easiest and quickest way to schedule an examination appointment (as well as reschedule and cancel an appointment, if necessary) is on the Internet. Using the Internet provides you 24-hour access to scheduling and avoids any “on hold” waiting time. Because of this, you have the quickest and most direct access to preferred dates and test center locations. Additionally, you will instantly receive a detailed confirmation of your appointment (on screen and via e-mail).

Before you make your appointments, you must have received your NTS. Additionally, be ready to identify the dates, times and locations where you want to take each section. It is not necessary to make all appointments at one time. If you prefer, you may make one appointment at a time. **If you do schedule more than one section on the same day, please be aware the online appointment system does not warn you of overlapping appointment times. It is your responsibility to ensure you have not scheduled overlapping times and have allowed enough time between sections for the check-in process.**

Before you begin, you must have your NTS in front of you. You will be required to provide various pieces of information from the NTS.

Online scheduling occurs in several easy steps:

1. Go to www.prometric.com/cpa. Select SCHEDULE APPOINTMENT.

² Your board of accountancy will inform you if there are any restrictions on the locations where you can take the examination.

³ Candidates testing on Guam must follow the specific instructions for taking the examination on Guam.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

2. Select CPA Exam and Country/State.
3. After viewing welcome screen, click NEXT, read all of the policy information and click “I Agree” to proceed.
4. On the Program Identifier Screen, enter your examination section identification number from your NTS (you have one identification number for each section of the examination—be sure to use the correct examination identification number for the section you are scheduling). Click “Next.”
5. Confirm proper section and click NEXT.
6. Follow on-screen instructions to select the date and location you would like to schedule your section.
7. It is advised that you print and keep for your records, the confirmation number for your appointment.

2. Call 800-580-9648 (Candidate Services Call Center)

Prometric’s Candidate Services Call Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time. (Hearing-impaired candidates using teletypewriter [TTY] may call 800-529-3590 to schedule appointments.) You must schedule a separate appointment for each section of the examination that you are planning to take. If you call to schedule two or more sections, be prepared to identify the dates, times and locations you want to take each section. It is not necessary to make all appointments in one call. If you prefer, you may make one appointment at a time.

Before you call, you must have your NTS in front of you. You will be required to provide the customer service representative with various pieces of information from the NTS.

You will NOT receive written confirmation of your appointment. Be sure to write down the date, time, location and confirmation number for each of your appointments. We strongly encourage you to visit www.prometric.com/cpa to print a confirmation of your appointment. If you need directions to the test center, ask the customer service representative at the time you make your appointment. There are multiple test centers in some metropolitan areas, so be sure you are certain of the correct test center location where you are scheduled to take your examinations.

These are your options if you intend to take the examination on Guam:

Regardless of which board of accountancy has declared you eligible for the examination, if you intend to take your examination on Guam, you must pay an additional surcharge for each examination section using one of the following options.

1. Visit www.nasba.org on the Internet

Candidates testing at the Guam Computer Testing Center must pay an examination surcharge before scheduling with Prometric. To do so, visit www.nasba.org and select “EXAMINATIONS.” Have your NTS and credit card in front of you. You will be asked to provide information from your NTS and to pay the surcharge using a credit card. It is very important that you determine your site choice before completing this transaction. Once you have paid the surcharge for an examination section, you will not be able to schedule that section at a test center outside of Guam and will not be issued a refund of that fee under any circumstances.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

After you pay the additional surcharge for each examination section, you will need to wait at least 24 hours before you schedule your appointment following the instructions previously described under “Schedule Your Examination Appointments.”

2. Visit www.2testGuam.com on the Internet

NASBA operates the Guam Computer Testing Center in cooperation with the Guam Board of Accountancy and Prometric. Before you visit this Web site, have your NTS and credit card in front of you. When you link to this Web site, you will be asked to provide information from your NTS and to pay the surcharge using a credit card. It is very important that you determine your site choice before completing this transaction. Once you have paid the surcharge for an examination section, you will not be able to schedule that section at a test center outside of Guam and will not be issued a refund of that fee under any circumstances.

After you pay the additional surcharge for each examination section, you will need to wait at least 24 hours before you schedule your appointment following the instructions previously described under “Schedule Your Examination Appointments.”

3. Call 671-475-5000, the Guam Computer Testing Center

The Guam Computer Testing Center is open Monday through Friday from 9:00 a.m. to 5:00 p.m. Guam time. (During portions of the year, the center may be open later.) Have your NTS and credit card in front of you when you call. You will be asked to provide information from the NTS and to pay the surcharge using a credit card. It is very important that you determine your site choice before completing this transaction. Once you have paid the surcharge for an examination section, you will not be able to schedule that section at a test center outside of Guam and will not be issued a refund of that fee under any circumstances.

After you pay the additional surcharge for each examination section, you will need to wait at least 24 hours before you schedule your appointment following the instructions previously described under “Schedule Your Examination Appointments.”

For Pre-approved Special Testing Accommodations, Call 800-967-1139

DO NOT CALL THIS NUMBER UNLESS YOU HAVE BEEN PRE-APPROVED FOR SPECIAL TESTING ACCOMMODATIONS BY YOUR BOARD OF ACCOUNTANCY.

If your board of accountancy has approved you for special testing accommodations, the information regarding the nature of the accommodation will be sent to NASBA. The type of accommodation will be shown on your NTS and will be sent to Prometric. Neither you nor the customer service representative may make any changes to the accommodations that have been approved. When you get your NTS, if you believe that the accommodations are incorrect, you must contact your board of accountancy before proceeding.

If you call to take two or more sections, be prepared to identify the dates, times and locations⁴ for each section you want to take. It is not necessary to make all appointments in one call. If you prefer, you may make one appointment at a time.

Before you call, you must have your NTS in front of you. You will be required to provide the customer service representative with various pieces of information from the NTS. Please be aware that you must schedule the examination at least 10 days in advance of the date that you select.

A confirmation will be mailed to you; however, in the event that it does not reach you before your appointment, be sure to write down the date, time, location and confirmation number for each of your appointments. If you need directions to the test center, ask the customer service representative at the time

⁴ Some types of accommodations are only available at a limited number of test centers. Your board of accountancy will have already notified you of this before you received your NTS.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

you make your appointment. There are multiple test centers in some metropolitan areas, so be sure you are certain of the correct test center location where you are scheduled to take your examinations.

Changes to Your Appointments

After you have made an appointment for an examination section, you may find it necessary to change or cancel an appointment. **Be aware that you may be required to pay a rescheduling fee or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation.**

If you are unable to appear for your appointment, you must cancel using one of the methods below or you will be marked as a “no-show” and you will forfeit your examination fees. Regardless of whether you need to cancel your appointment or cancel and reschedule, you will be subject to the same fees as listed in the table on page 11. If you cancel, but are unsure of when you will be able to reschedule, be advised you must reschedule before the expiration date listed on your NTS or you will forfeit your examination fees.

Change or Cancel the Date, Time or Location of an Appointment

You may reschedule an existing appointment by one of two methods:

- Use Prometric’s Web scheduling tool located at www.prometric.com/cpa. The system is available 24 hours a day, seven days a week. You must have your confirmation number available from your original appointment.
- Call the Prometric Candidate Services Call Center at 800-580-9648. The Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time. You will NOT receive written confirmation of your appointment. Be sure to write down the date, time, location and confirmation number for each of your appointments. We strongly encourage you to visit www.prometric.com/cpa to print a confirmation of your appointment.

If you need to **reschedule your appointment, review the table on page 11** to determine deadlines and associated fees. Please note that Saturday is considered a business day. You may reschedule at www.prometric.com/cpa, or the Candidate Services Call Center.

Candidates with special testing accommodations must call 800-967-1139 to reschedule. Candidates using a teletypewriter (TTY) should call 800-529-3590.

If you need to cancel your appointment and do not wish to reschedule, you will NOT receive a refund of the examination fees you have paid. If you do not appear for your appointment, you will NOT receive a refund of the examination fees you have paid.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Rescheduling/Cancellation Fees

<u>If you call this many days before your scheduled appointment...</u>	<u>You will pay this fee to Prometric to make a change to the scheduled appointment.</u>	<u>Examples:</u>
30+ days before your scheduled appointment	\$0.00	You have already made an appointment to take BEC on Wednesday, August 18 at 8:00 a.m. On Friday, July 16, you realize that you have a conflict on August 18 th so you contact Prometric to reschedule. Because you rescheduled 33 days before the scheduled appointment, you will not have to pay a fee to reschedule. You may reschedule to a date either before August 18 th or after August 18 th ; however, it must be before your expiration date of the NTS and you cannot reschedule to a date within five business days of when you do the rescheduling (e.g., July 17, 19, 20, 21 or 22).
5-29 days before your scheduled appointment	\$35.00	You have already made an appointment to take REG on Saturday, October 2. On Friday, September 24 th you realize that you won't be able to take your examination on October 2 nd and you contact Prometric to reschedule. Because you rescheduled within the 30-day window, you will be required to pay \$35.00 to make a change to either the date, time or test center where you will take the REG section of the examination. You may reschedule to a date either before or after October 2 nd ; however, it must be before your expiration date of the NTS and you cannot reschedule to a date within five business days (Saturday is a "business day," but not Sunday) of when you do the rescheduling.
Five business days and up to 24 hours before the time of the scheduled appointment. (If less than 24 hours, all fees are forfeited, and you must reapply to your board of accountancy or its designated agent.) <i>NOTE: Candidates with extreme circumstances may request an exception to policy through their board or its designated agent. Additional fees may apply.</i>	Fee depends on the examination section: AUD: \$107.33 BEC: \$59.62 FAR: \$95.40 REG: \$71.55	You have already made an appointment to take FAR on Monday, October 18 at 1:00 p.m. PDT at a test center in Los Angeles. On Tuesday, October 12 at 10:00 a.m. PDT you contact Prometric to change the date of the appointment to October 19 th , which is before the expiration date of your NTS. Because you contacted Prometric after 12:00 noon Eastern time (9:00 a.m. Pacific Time) five business days before the originally scheduled appointment (Saturday is a "business day," but not Sunday) you are required to pay \$95.40 to make the scheduled change. Because you rescheduled fewer than five days before your originally scheduled appointment, you will not be able to reschedule to a date and time earlier than the original appointment time, but you may reschedule to a date and time on or after October 19 th .

Candidates with special testing accommodations must call 800-967-1139 to cancel. Candidates using a teletypewriter (TTY) should call 800-529-3590 to cancel an appointment.

Refunds

Application and examination fees are generally not refunded, although candidates who are determined to be ineligible may receive a partial refund. Remember your NTS includes an expiration date. If your NTS expires prior to your taking the examination section, or you fail to attend your scheduled testing appointment, you

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

will not be able to reschedule or receive a refund on any of the fees you have paid and you will have to reapply for the examination and pay the appropriate application and examination fees. Consequently, you should not apply for a section of the examination unless you are ready to take it. Check with your board of accountancy or its designated agent for the board's specific refund policy.

Rescinded Eligibility

If your board of accountancy informs NASBA that you are no longer eligible to take the Uniform CPA Examination because of changes in educational requirements, candidate misconduct, or other reasons determined by the board, your NTS will be cancelled. You will receive a copy of a canceled NTS by United States mail, fax or e-mail, depending on the method you identified as your preferred method for receipt of information. If you have NOT scheduled an appointment, you do not need to take any other action. If you have scheduled an appointment, NASBA will contact Prometric to cancel your appointment and rescind your eligibility. In the event that you are no longer eligible to take the examination, you will NOT receive a refund of any examination fees.

Test Center Closings

If severe weather or other local emergency requires a test center to be closed, every attempt will be made to contact you. However, if you are unsure if your test center is open on the day of your examination, you may call the local test center directly. If the center is open, it is your responsibility to keep the appointment. If the center is closed, you will be given the opportunity to reschedule without penalty. If you are unable to contact the local test center, check on the Web site at www.prometric.com/sitestatus, call the Candidate Services Call Center at 800-580-9648, Monday through Friday, from 8:00 a.m. to 8:00 p.m. Eastern Time or email cpahelp@prometric.com.

STEP 4: TAKE YOUR EXAMINATION

Arrive Early

You must arrive at the test center at least 30 minutes before the scheduled appointment time for your examination. This allows time to sign in, have your digital photograph and fingerprint taken, review the security and test center policies and be seated at your workstation. Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test, and you will not receive a refund. Be sure to arrive at least 30 minutes before your scheduled appointment time to avoid forfeiting all fees for the examination section.

Note: 30 minutes will be added to your examination session so that you can complete the sign-in process and survey without infringing on your examination time. Therefore, your confirmation notice will reflect examination time plus 30 minutes. This will not increase your examination time.

YOU MUST BRING YOUR NOTICE TO SCHEDULE (NTS) WITH YOU.

Your NTS contains an "examination password" that you will enter on the computer as a part of the log-in process. Be sure to take the correct NTS with you. You will not be admitted into the test center without the NTS and you will forfeit all examination fees for that section.

Personal Identification

The Uniform CPA Examination employs very strict security measures. One level of security involves your identification. **The same form of your name must appear on your application, NTS and on the identification you present at the test center.** Do not change the spelling and do not change the order of

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

your name on applications or when making appointments. If your name is different from your identifications at check-in, you will not be permitted to test.

You are required to present two forms of identification, one of which must contain a recent photograph, when you arrive to take your examination. Each form of identification must bear your signature and must not be expired. If you do not present acceptable identification, you will not be allowed to take your examination and you will forfeit all examination fees for that section.

You must present one of the following primary forms of identification:

Primary Forms of Identification:

- Valid (not expired) driver's license with photo and signature issued by one of the fifty U.S. states or by a U.S. territory
- Valid (not expired) driver's license with photo and signature issued by a foreign government authority, that is printed in English to the extent necessary to compare your name with the one on the NTS and confirm that it is a valid driver's license (Examples are driver's licenses issued by Canadian, Australian, New Zealand, British authorities, and from countries that retain English as an official language)
- Valid (not expired) passport with photo and signature issued by the U.S. government
- Valid (not expired) government issued passport (for non-U.S. citizens) with a photo that has your name exactly matching the Name or Passport Name field that appears on your NTS. If your Passport is not signed, you **must** provide a secondary identification with a signature. Non-U.S. citizens whose signature is not required on the passport and/or driver's license should complete an I.D. signature waiver prior to taking the examination. E-mail candidatecare@nasba.org for instructions on completing an I.D. signature waiver.
- Valid state identification card issued by one of the fifty U.S. states or by a U.S. territory (If you do not drive you may have an identification card issued by the agency that also issues driver's licenses)
- Valid U.S. Military identification

Secondary Forms of Identification

Secondary forms of identification must include candidate's signature. Acceptable forms of secondary identification include:

- An additional Government issued identification from the above listing
- Accountancy board-issued identification (if provided by board)
- Valid credit card
- Bank automated teller machine card (ATM)
- Bank Debit Card

The following are UNACCEPTABLE forms of identification:

- A draft classification card
- A Social Security card
- A student identification card
- A United States permanent residency card (green card)

If the test center staff has questions about the identification presented, you may be asked for additional proof of identity. You may be refused access to an examination and forfeit the examination fee for that section if the staff believes that you have not proven your identity. Admittance to the test center and examination does not imply that your identification is valid or that your scores will be reported if subsequent investigations reveal impersonation or forgery.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

At the Test Center

The staff at each test center has been trained in the procedures specific to the Uniform CPA Examination. Center personnel will guide you through the steps that have been developed by the boards of accountancy, NASBA and the AICPA.

1. You must arrive at the test center at least 30 minutes before your scheduled appointment. If you arrive after your scheduled appointment time, you may forfeit your appointment and examination fees. Arrive early and be sure to have your NTS and required identification. You will not be admitted to the examination without the NTS and required identification.
2. Your examination should begin within 30 minutes of the scheduled start time. If circumstances arise, other than candidate error which delays your session more than 30 minutes, you will be given the choice of continuing to wait or rescheduling your appointment.
3. You must place personal belongings, such as a purse or cell phone, in the storage lockers provided by the test center. You will be given the key to your locker which must be returned to the test center staff when you leave. The lockers are very small and are not intended to hold large items. Do not bring anything to the test center unless it is absolutely necessary. Test center personnel will not be responsible for lost or stolen items.
4. Your ID will be scanned/swiped in the combined magnetic strip and 2d barcode reader. The ID will then be placed on a flatbed scanner which captures an electronic image of the photo ID and uses optical character recognition (OCR) to compare printed and encoded data.
5. You will have a digital photograph taken of your face. (If the digital camera equipment is not working, a Polaroid picture will be taken.)
6. **PLEASE NOTE: A biometric fingerprint-capturing system will be used. You will also be asked to provide a fingerprint before and after breaks. If for physical/medical reasons your fingerprint will not be available, you must contact your State Board of Accountancy or their designee PRIOR to your appointment.**
7. Scratch paper and pencils will be provided to you. You will be directed to write your examination password (from your NTS) on your scratch paper. You are required to return the scratch paper to the test center staff when your examination is complete. If you need additional scratch paper, you may request it from the test center staff, but you must first turn in the original sheets of paper you received in order to get a new supply. You must not bring any other paper or pencils to the workstation in the testing room.
8. You will be escorted to a workstation by test center staff. You must remain in your seat during the examination, except when authorized to get up and leave the testing room.
9. After you log in, proceed through the introductory screens without delay. There is a time limit on the initial screens and, if that time limit is exceeded, the test session will automatically terminate.
10. If you encounter ANY computer problem, report it immediately to test center staff.
11. When you finish the examination, leave the testing room quietly, turn in your scratch paper and sign the test center log book. The test center staff will dismiss you after completing all necessary procedures.
12. **Keep the Confirmation of Attendance form you receive after the examination as it provides valuable contact information. As directed on this form, report any examination incidents/concerns in writing to the addresses/Fax numbers provided.**

Time Allotted to Take the Examination

The lengths of the examination sections are:

- Auditing and Attestation (AUD) – 4.5 hours
- Business Environment and Concepts (BEC) – 2.5 hours
- Financial Accounting and Reporting (FAR) – 4 hours
- Regulation (REG) – 3 hours

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Introductory Examination Screens

Read Carefully: You should be aware that introductory examination screens operate under time limits. You must move quickly through the introductory screens. If those limits are exceeded, the session will automatically terminate and it will not be possible to restart the exam. While there is adequate time to review the screens and respond, there is not time for you to take notes, leave the testing room, or do anything other than reading and responding to the screens.

The computer screen will have a count-down timer which will let you know the time remaining as you work through the examination. Plan your time so that you do not use your time up early in the examination and do not have enough time later in the examination. **Prometric test center appointments are for 30 minutes longer than the length of the examination to allow you time to enter your examination section identification number and complete the candidate survey at the end of the examination.** However, you will only be given the times shown above to actually take the examination. If you are an ADA Candidate and have been approved for extra time, please refer to your State Board or designee for the actual length of your examination.

Test Center Regulations

A standardized environment is necessary to ensure that the examination you take is essentially equivalent to the examination all other candidates take. For this reason, all candidates must follow the same regulations.

- Papers, books, food or purses are not allowed in the testing room
- Eating, drinking or use of tobacco is not allowed in the testing room
- Talking or communicating with other candidates is not allowed in the testing room
- Calculators, personal digital assistants or other computer devices are not allowed in the testing room
- Communication devices (e.g., cell phones, pagers, beepers, wireless internet connections to personal digital assistants) are not allowed in the testing room
- Recording devices (audio and video) are not allowed in the testing room
- You must not leave the testing room without the permission of the test center staff.

A more extensive list of prohibited items is found on page 16.

Breaks

Each examination section contains units known as testlets. Each testlet is comprised of either a group of multiple-choice questions, or one complete case study, known as a simulation. (See page 21 for more information.) After indicating that you have completed a testlet, you will be presented with the option to take a break. You will receive this option between testlets. If you choose to take a break, you will be asked to leave the testing room quietly. You will be asked for a fingerprint to verify your identification prior to and upon returning from your break. The test center staff will confirm you have completed the testlet prior to your break.

You do not have to take a break. **The clock will keep running during the break.** Therefore, it is recommended that you use break time wisely. When you return from a break, you will be required to enter your examination password in order to continue the examination. Note that breaks lasting more than ten minutes may be reported to your board of accountancy.

You will not be allowed to take a break at any other time during the examination. If you leave the testing room at any time, without exiting the testlet and selecting the break option, you will not be allowed to return to the testing room. Information regarding your absence will be reported to your board of accountancy.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Examination Confidentiality and Break Policy

Before you begin your examination, you will be required to accept the terms of the following confidentiality and break policy statement. If you do not accept the statement, your test will be terminated and your test fees will be forfeited.

Policy Statement and Agreement Regarding Exam Confidentiality and the Taking of Breaks

I hereby agree that I will maintain the confidentiality of the Uniform CPA Examination. In addition, I agree that I will not:

- *Divulge the nature or content of any Uniform CPA Examination question or answer under any circumstance*
- *Engage in any unauthorized communication during testing*
- *Refer to unauthorized materials or use unauthorized equipment during testing; or*
- *Remove or attempt to remove any Uniform CPA Examination materials, notes, or any other items from the examination room*

I further agree to report to the AICPA any examination question disclosures, or solicitations for disclosure of which I become aware.

I affirm that I have had the opportunity to read the Candidate Bulletin and I agree to all of its terms and conditions.

I understand that breaks are only allowed between testlets and/or simulations. I understand that I will be asked to complete any open testlet/simulation before leaving the testing room for a break.

In addition, I understand that failure to comply with this Policy Statement and Agreement may result in invalidation of my grades, disqualification from future examinations, expulsion from the testing facility and possible civil or criminal penalties.

☐ I ACCEPT

☐ I DECLINE

Candidate Misconduct, Cheating, Copyright Infringement

The boards of accountancy, NASBA and the AICPA take candidate misconduct, including cheating on the Uniform CPA Examination, very seriously. If a board of accountancy determines that a candidate is culpable of misconduct or has cheated, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of grades, disqualification from subsequent examination administrations, and civil and criminal penalties. In cases where candidate misconduct or cheating is discovered after a candidate has obtained a CPA license or certificate, a board of accountancy may rescind the license or certificate.

If the test center staff suspects misconduct, a warning will be given to the candidate for any of the following situations:

- Communicating, orally or otherwise, with another candidate or person
- Copying from or looking at another candidate's materials or workstation
- Allowing another candidate to copy from or look at materials or workstation
- Giving or receiving assistance in answering examination questions or problems
- Reading examination questions or simulations aloud
- Engaging in conduct that interferes with the administration of the examination or unnecessarily disturbing staff or other candidates

Grounds for confiscation of a prohibited item, preparation of a written report of incident, and warning the candidate include:

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

- Possession of any prohibited item (whether or not in use) inside, or while entering or exiting the testing room
- Use of any prohibited item during a break.

Prohibited items include, but are not limited to:

- Books
- Briefcase
- Calculator/Portable Computer
- Calculator Watch
- Camera, Photographic or Scanning Device (still or video)
- Cellular Phone
- Cigarette/Tobacco Product
- Container of any kind
- Dictionary
- Earphone
- Earplug (not provided by Test Center)
- Eraser
- Eyeglass Case
- Food or Beverage
- Handbag/Backpack/Hip Pack
- Hat or Visor (except head coverings worn for religious reasons)
- Headset or Audio Earmuffs (not provided by Testing Center)
- Jewelry – Pendant Necklace or Large Earrings
- Newspaper or Magazine
- Non-Prescription Sunglasses
- Notebook
- Notes in any written form
- Organizer / Day Planner
- Outline
- Pager / Beeper
- Paper (not provided by Test Center)
- Pen / Pencil (not provided by Test Center)
- Pencil Sharpener
- Personal Digital Assistant or Other Electronic Device
- Plastic Bag
- Purse/Wallet
- Radio/Transmitter/Receiver
- Ruler/Slide Ruler
- Study Material
- Tape/Disk Recorder or Player
- Umbrella
- Watch
- Weapon of any kind

In addition, jackets and sweaters are also prohibited; however, if you require a separate sweater or a jacket due to room temperature, it must be worn at all times.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

The boards of accountancy, NASBA, the AICPA and Prometric use a variety of procedures to prevent candidate misconduct and cheating on the examination. Test center staff is trained to watch for unusual behavior and incidents during the examination. In addition, all examination sessions are audio/videotaped to document the occurrence of any unusual activity and candidate misconduct is reported to boards of accountancy on a daily basis.

All examination materials are owned and copyrighted by the AICPA. Any reproduction and/or distribution of examination materials, including memorization, without the express written authorization of the AICPA, is prohibited. This behavior infringes on the legal rights of the AICPA and, in addition to the penalties listed above, the AICPA will take appropriate legal action when any copyright infringements have occurred.

Grounds for Dismissal

If you engage in misconduct or do not follow the test center regulations, the test center staff may dismiss you from the examination or you may have your scores canceled by your board of accountancy. The following are examples of behavior that will not be tolerated during the examination:

- Repeating acts of misconduct after receiving prior warning(s)
- Attempting to remove or removing examination questions from the testing room by any means
- Copying, writing or summarizing examination questions on any material other than the scratch paper issued to you
- Tampering with computer software or hardware, or attempting to use a computer for any reason other than completing the examination session
- Intentional refusal or failure to comply with instructions of the test center staff
- Attempting to have an impersonator gain admission to the testing room or to substitute for you after a break
- Conduct that may threaten bodily harm or damage to property

Reporting Examination Concerns

Problems, Questions or Comments about Your Test Experience

During your examination session, report equipment/functionality issues to test center staff without delay.

After completing your examination *if you feel that the circumstances surrounding your test administration prevented you from performing at a level consistent with your knowledge and skills*; or, if you have a question or concern about the test, you must notify NASBA at candidatecare@nasba.org **no later than ten business days from the date of your examination to document your concern.**

Candidate Care at NASBA

You may notify NASBA using any one of the methods below.

By Email: candidatecare@nasba.org
By Telephone: 866-MY-NASBA (866-696-2722)
By Fax: 615-880-4225
By U.S. Mail: Candidate Care
NASBA Examinations
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

If you witnessed a candidate cheating or believe a test center employee acted improperly, contact Prometric's security department at **800-347-3781**.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Comments about the Content of Examination Questions/Simulations

If you believe you have identified a problem with a test question or simulation, you should contact the AICPA Examinations Team either by fax at 609-671-2922 or by mail at *American Institute of Certified Public Accountants, 1230 Parkway Avenue, Suite 311, Ewing, NJ 08628*. Your fax or letter must be received by the AICPA **within four days of testing to ensure a timely review.**

Do NOT include the exact wording or attempt to outline the test question or simulation. Rather, provide enough information to allow the AICPA to identify the test question or simulation; for example – “question number 18 in the second testlet” or “the Interest Expense tab in the first simulation.” You should include the nature of your concern, the rationale, and, if possible, references. Be sure to include your examination section identification number in your fax or letter. The AICPA reviews every fax and letter received by the deadline; however, the AICPA is unable to respond directly to candidates.

STEP 5: RECEIVE YOUR SCORE(S)

After the Examination, candidate responses are forwarded to the AICPA for scoring. The responses are identified by Examination Section ID only. When advisory scores become available, the AICPA forwards them to NASBA for processing, which involves matching the scores to individual candidates. NASBA then forwards the scores to boards of accountancy for approval and subsequent release to candidates.

In each testing window, the AICPA transmits scores to NASBA in two waves – the first before the end of testing and the second after testing ends. First wave scores belong to candidates who tested in the first month of the window and were presented with content that does not require additional psychometric analysis. Second wave scores belong to candidates who tested in the second month of the window as well as to those who tested earlier but whose content required further analysis. **Please note that scores are NOT released by jurisdiction, and also that the scores of candidates who test on the same day may well be reported at different times during the scoring cycle.**

For additional information about score release or score report content, contact your board of accountancy or its designated agent. (The AICPA does not provide score information to candidates.)

For information about scoring, read “How Is the CPA Exam Scored?”, an article that appeared in the Fall 2006 issue of *The Uniform CPA Examination Alert*. Previous issues of this publication are available on the CPA Examination website, www.cpa-exam.org, under Newsletters and Updates.

The Score Review and Appeal Processes

Score Review

A score review is the verification of a candidate's Uniform CPA Examination score. It involves making certain that the approved answer key was used and that it was applied correctly. Because all scores undergo several quality control checks before they are reported, a score review seldom results in a score change. However, the score review option is available to candidates who would like to have their scores checked one more time.

Contact your board of accountancy, or its designated agent, for instructions on requesting a score review, paying the required fee, and meeting the score review deadline. **Note that the option to apply for a score review is available only for a short period of time after your score has been reported to you.**

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Appeal

In the jurisdictions that allow appeals, the appeal process provides Uniform CPA Examination candidates with the opportunity to appeal failing scores. Where available, the appeal option enables candidates to view the test questions or simulation problems that they answered incorrectly together with their responses, and to submit comments online. The confidentiality of the examination requires that such viewing sessions take place only in authorized locations, under highly secure conditions, and in the presence of a representative of the candidate's board of accountancy or its designated agent.

You should consider requesting an appeal **only** if you want to review your incorrect responses because you believe that there is a question or simulation problem that you would like to challenge.

Contact your board of accountancy, or its designated agent, to determine whether the appeal option is available in your jurisdiction and, if it is, to obtain detailed instructions. In order to qualify for an appeal, you will be required to submit a formal request, obtain your board's approval, and pay the required fee. **Note that the option to apply for an appeal is available only for a short period of time after your score has been reported to you.**

RETAKING THE EXAMINATION

If you fail any section of the examination, you may retake that section in a future testing window. You may not repeat any section within the same two-month testing window.

Your board of accountancy will provide you with information on how to retake a failed examination section when they send you your score report. If you fail an examination section, you will receive a Candidate Performance Report, providing information about your examination performance as it compares with the performance of candidates in the “just passed” category – those who earned scores of between 75 and 80. This information will show you how your performance differed – by content area and by question type (multiple-choice questions, simulations, written communication) – from the performance of passing candidates. You are likely to find this information helpful when preparing to retake an examination section. This information is a tool to evaluate your performance and to serve as a study guide. It cannot be used to calculate scores.

Candidate Performance Report FAQs as well as samples are available on the Uniform CPA Examination website, www.cpa-exam.org

If you have any questions about a policy on retaking the examination, you must contact your board of accountancy or its designated agent.

EXAMINATION CONTENT

Preparation for the Examination

The best preparation for the Uniform CPA Examination is a thorough review of the examination content.

1. Read the Content Specification Outlines (CSOs), available at www.cpa-exam.org, to make certain you are aware of the content areas covered by each examination section.
2. Review the sample tests, available at www.cpa-exam.org, to become familiar with typical multiple-choice questions and simulations (for all sections except BEC) as well as with the software that is used at the examination.
3. Take the tutorial, available at www.cpa-exam.org, to obtain an understanding of the general design and operation of the computer-based test.

Candidates are required to review the Uniform CPA Examination tutorial and sample tests. Thorough familiarity with the examination’s functionality, format, and directions is required before candidates report to test centers. Failure to follow the directions provided in the tutorial and sample tests, including the directions on how to respond, may adversely affect candidate scores.

Examination Length and Formats

The Uniform CPA Examination is a 14-hour examination with four sections: Auditing and Attestation; Business Environment and Concepts; Financial Accounting and Reporting; and Regulation. Each examination section contains units known as “testlets.” Each testlet is comprised of either a group of 24 to 30 multiple-choice questions (MCQ) or one complete case study, known as a simulation.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

The sections are as follows:

	Section Name	Section Time	Section Format	Section Description
AUD	Auditing and Attestation	4.5 hours	3 MCQ testlets and 2 simulation testlets	This section covers knowledge of auditing procedures, generally accepted auditing standards and other standards related to attest engagements, and the skills needed to apply that knowledge in those engagements.
BEC	Business Environment and Concepts	2.5 hours	3 MCQ testlets	This section covers knowledge of general business environment and business concepts that candidates need to know in order to understand the underlying business reasons for, and accounting implications of, business transactions, and the skills needed to apply that knowledge.
FAR	Financial Accounting and Reporting	4 hours	3 MCQ testlets and 2 simulation testlets	This section covers knowledge of generally accepted accounting principles for business enterprises, not-for-profit organizations, and governmental entities, and the skills needed to apply that knowledge.
REG	Regulation	3 hours	3 MCQ testlets and 2 simulation testlets	This section covers knowledge of federal taxation, ethics, professional and legal responsibilities, and business law, and the skills needed to apply that knowledge.

Note: 30 minutes will be added to your examination session so that you can complete the sign-in process and survey without infringing on your examination time. Therefore, your confirmation notice will reflect examination time plus 30 minutes. This will not increase your examination time.

Multiple-Choice Test Questions

The multiple-choice portions of the examination are administered to you in a series of *testlets*. Testlets are groups of questions that are constructed to appear together. Each examination section will include three testlets. Each testlet within a section of the examination will contain the same number of questions. Depending on the section, each testlet will have between 24 and 30 questions. .

Simulations

Simulations are condensed case studies that test your accounting knowledge and skills using real life work-related situations. Each simulation is considered one “testlet.” Each simulation is expected to take approximately 30 – 50 minutes to complete, depending on the section, and complements the multiple-choice portion of that section. Each examination section, except Business Environment and Concepts, includes two simulations. All simulations are intended to assess knowledge and skills that are appropriate for an entry-level accountant.

Each simulation includes a written communication exercise. In this portion of the examination, candidates must read a situation description and then write an appropriate document relating to the situation. The instructions state what form the document should take (such as a memo or letter) and its focus. The candidate’s response should provide the correct information in writing that is clear, complete, and professional. Go to www.cpa-exam.org for further information about written communication.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Pretest Questions

Pretest questions are used to develop future examinations; they are NOT used in computing examination scores. Each testlet or simulation may include pretest questions. Pretest questions in simulations may include written communication exercises.

The directions at the beginning of the examination state: "Some of the questions or simulation tabs you will receive are pretest items. These items do not count toward your final score. You will not know which items are scored and which are pretest items."

Authoritative Literature

While completing the simulations, you will use financial accounting, auditing, or taxation databases. The financial accounting database will include certain portions of the FASB and AICPA authoritative literature. The auditing database will include certain portions of the professional standards issued by the AICPA and the PCAOB. The taxation database will include certain portions of the federal tax code, as well as certain portions of the professional standards issued by the AICPA and the PCAOB. The databases include all the excerpts that are necessary for completion of the case study simulations.

As it relates to the simulations, the databases will be updated periodically, and updates will be communicated to candidates through the CPA Exam website. In a rare situation, a recent FASB or AICPA pronouncement or a change in the code may impact the simulation. In those situations, a candidate should answer the simulation using the database provided.

Examination Specifications

Below are the main content areas for each section of the Uniform CPA Examination. For more detailed information about examination content specifications, visit www.cpa-exam.org.

Auditing and Attestation

1. Planning the engagement
2. Internal controls
3. Obtain and document information
4. Review engagement and evaluate information
5. Prepare communications

Business Environment and Concepts

1. Business structure
2. Economic concepts
3. Financial management
4. Information technology
5. Planning and measurement

Financial Accounting and Reporting

1. Concepts and standards for financial statements
2. Typical items in financial statements
3. Specific types of transactions and events
4. Accounting and reporting for governmental entities
5. Accounting and reporting for nongovernmental and not-for-profit organizations

Regulation

1. Ethics and professional responsibility

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

2. Business law
3. Federal tax procedures and accounting issues
4. Federal taxation of property transactions
5. Federal taxation—individuals
6. Federal taxation—entities

Effective Date of Pronouncements

Accounting and auditing pronouncements are eligible to be tested on the Uniform CPA Examination in the window beginning six months after a pronouncement's *effective* date, unless early application is permitted. When early application is permitted, the new pronouncement is eligible to be tested in the window beginning six months after the *issuance* date. In this case, both the old and new pronouncements may be tested until the old pronouncement is superseded.

For the federal taxation area, the Internal Revenue Code and federal tax regulations in effect six months before the beginning of the current window may be tested on the Uniform CPA Examination.

For all other materials covered in the Regulation and Business Environment and Concepts sections, material eligible to be tested includes federal laws in the window beginning six months after their *effective* date and uniform acts in the window beginning one year after their adoption by a simple majority of the jurisdictions.

Sample Question Types

To familiarize yourself with the computer-based examination's format, functions, and question and response types, review the examination tutorial at www.cpa-exam.org. Sample tests that contain a few sample multiple-choice questions and a sample simulation for each applicable section are also available at www.cpa-exam.org. Neither the tutorial nor the sample test will be available at the test centers.

Candidates are required to review the tutorial and sample tests. Before the beginning of any examination session, candidates must attest to the fact that they have had the opportunity to review the tutorial, sample tests, as well as the Candidate Bulletin. This requirement is intended to ensure that before candidates report to the test centers, they are knowledgeable about the examination process, and thoroughly familiar with examination functionality, format and directions. Failure to follow the directions provided in the tutorial and sample tests, including the directions on how to respond, may adversely affect candidate scores.

SCORING THE EXAMINATION

Generally, boards of accountancy report scores on a numeric scale of 0-99, with 75 as a passing score. This scale does NOT represent "percent correct." A score of 75 reflects examination performance that has been judged to represent the knowledge and skills needed to protect the public.

Policy weights represent the proportions of the total test score for various components of each examination [section](#). For the computer-based Uniform CPA Examination, the weights are:

- | | | |
|----|--|------------------|
| 1. | Multiple-choice portion of test | 70 % |
| 2. | Simulation portion of test | 30%, as follows: |
| | a. objective portion of simulation | 20% |
| | b. written communication portion of simulation | 10% |

Other than the written communication part of the examination, which requires you to complete tasks such as creating a letter or memo, the questions contained in the examination are formatted to allow responses to be

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

scored electronically. A combination of human graders and electronic scoring will be used to score written communication responses.

You will receive credit for each correct answer to a multiple-choice question. Similarly, responses to the questions asked in the simulations will receive credit when you provide a correct answer or complete a task correctly. You are not penalized for incorrect responses.

For more information about setting passing scores, you may wish to review the AICPA white paper, *Setting Passing Scores on the Uniform CPA Examination* (see www.cpa-exam.org/lrc/reports.html). This paper provides the context for setting passing scores on the Uniform CPA Examination, explains the importance of the process used to set a passing score, describes some of the methods used to set passing scores on licensing examinations like the Uniform CPA Examination, and documents decisions made by the AICPA Board of Examiners with regard to the computer-based Uniform CPA Examination.

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

ADDITIONAL INFORMATION

If you need additional information about the Uniform CPA Examination, the table below will help you identify where to go to get the answers you need.

If you have a question about:	Contact:
<ul style="list-style-type: none"> • Eligibility to take the examination • Special testing accommodations • Completing the application forms • Name and/or address changes • Examination scores • Your board of accountancy's fees 	Write, call or send an e-mail to your board of accountancy or its designated agent. The complete list of boards of accountancy may be found on the web site at www.nasba.org
<ul style="list-style-type: none"> • Receiving/replacing your Notice To Schedule (NTS) if you paid the application and examination fees to NASBA • Payments to NASBA 	Call NASBA at 800-CPA-EXAM (800-272-3926) or send an e-mail to cbtcpa@nasba.org
<ul style="list-style-type: none"> • Receiving/replacing your Notice To Schedule (NTS) if you paid the application and examination fees to the board of accountancy 	Write, call or send an e-mail to your board of accountancy or its designated agent. A complete list of boards of accountancy may be found on the web site at www.nasba.org
<ul style="list-style-type: none"> • Receiving/replacing your Notice To Schedule (NTS) if you paid only the application fee to the board of accountancy and paid the examination fee separately to NASBA 	Call NASBA at 866-MY-NASBA (866-696-2722) or send an e-mail to candidatecare@nasba.org
<ul style="list-style-type: none"> • General comments about the test center where you took your examination 	Call NASBA at 866-MY-NASBA (866-696-2722) or send an e-mail to candidatecare@nasba.org
<ul style="list-style-type: none"> • Scheduling, rescheduling or canceling your examination appointment • Directions to your test center 	All information and instant scheduling is available at www.prometric.com/cpa Additionally, you may contact the Prometric Candidate Services Call Center at 800-580-9648
<ul style="list-style-type: none"> • Content of the examination 	Write to: AICPA Examinations Team Parkway Corporate Center, Suite 311 1230 Parkway Avenue Ewing, NJ 08628-3018 -or- Send an e-mail to cpaexam@aicpa.org -or- FAX to: 609-671-2922
<ul style="list-style-type: none"> • Specific multiple-choice questions and/or simulations on the examination 	Contact the AICPA by fax only at: 609-671-2922

UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Test Centers

Test centers move, new ones are opened and some close from time to time. The most current list of test centers may be found on the Prometric Web site at www.prometric.com/cpa

Fire Codes require that businesses follow established protocol for unannounced fire drills. Please be aware that all staff members are given specific instructions what to do during an alarm and disruption will be minimized should such an event occur during a test.